

AMENDMENTS TO THE SPECIFICATION

Please amend the paragraph beginning at line 10 as follows:

Subsequently, as illustrated in Fig. 2D, the silicon nitride polish stop layer 23 is stripped, as with hot phosphoric acid, such as under reflux boiling of phosphoric acid at about 180°C, leaving a substantially planar surface without the undesirably typographical step S illustrated in Fig. 1C. Processing is then continued in a convention manner, as by depositing a polycrystalline silicon gate electrode layer and patterning to form gate electrodes.